



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0347 Manhattan School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,981,664.10	1,978,745.60	0.00	2,918.50	0.00	0.00
21XX Support Services - Students	199,710.00	199,710.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,263.92	12,263.92	0.00	0.00	0.00	0.00
222X Educational Media Services	57,587.45	57,587.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,160.26	158,160.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	145,480.88	145,480.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	82,875.42	12,342.00	70,533.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	409,110.22	409,110.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	175,428.49	175,428.49	0.00	0.00	0.00	0.00
31XX Food Services	20,000.00	20,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	210.17	210.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,532.53	19,532.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,830.00	0.00	0.00	36,830.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	126,288.00	0.00	0.00	126,288.00	0.00	0.00
Totals	3,425,141.44	3,188,571.52	70,533.42	166,036.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,425,141.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

16 Gallatin 0499 Manhattan Public Schools

0348 Manhattan High School

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,219,950.81	1,217,032.31	0.00	2,918.50	0.00	0.00
21XX Support Services - Students	108,372.34	108,372.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,091.56	6,091.56	0.00	0.00	0.00	0.00
222X Educational Media Services	87,394.27	87,394.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,801.06	88,801.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	154,484.90	154,484.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,028.95	6,645.66	36,383.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	206,151.49	206,151.49	0.00	0.00	0.00	0.00
27XX Student Transportation Services	143,039.12	143,039.12	0.00	0.00	0.00	0.00
31XX Food Services	196,524.57	196,524.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,582.61	17,582.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,423.37	94,423.37	0.00	0.00	0.00	0.00
Totals	2,365,845.05	2,326,543.26	36,383.29	2,918.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,365,845.05					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0347 Manhattan School	Indirect/Direct	70,533.42 / 3,188,571.52	2.21%		
	LE 0348 Manhattan High School	Indirect/Direct	36,383.29 / 2,326,543.26	1.56%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0347 Manhattan School	0.0210	0.0198	0.0196	0.0192	2.21%
	0348 Manhattan High School	0.0182	0.0198	0.0196	0.0192	1.56%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0347 Manhattan School	0.0000	0.0000	0.0000	0.0000	
	0348 Manhattan High School	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0347 Manhattan School	0.0210	0.0198	0.0196	0.0192	
	0348 Manhattan High School	0.0182	0.0198	0.0196	0.0192	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0347 Manhattan School	1.93%	
	0348 Manhattan High School	1.76%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0499 Manhattan Public Schools	Your Preliminary Rate by School System (SS) is:	1.85%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0350 Bozeman Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	22,985,524.61	22,973,279.11	0.00	12,245.50	0.00	0.00
21XX Support Services - Students	3,768,830.78	3,729,987.03	0.00	38,843.75	0.00	0.00
221X Improvement of Instruction Services	1,321,670.17	1,321,670.17	0.00	0.00	0.00	0.00
222X Educational Media Services	1,119,567.29	1,119,567.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	612,586.53	611,180.88	0.00	1,405.65	0.00	0.00
24XX Support Services - School Administration	2,386,133.26	2,386,133.26	0.00	0.00	0.00	0.00
25XX Support Services - Business	897,256.97	101,872.52	754,904.45	40,480.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,539,884.15	2,539,884.15	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,699,743.97	1,699,743.97	0.00	0.00	0.00	0.00
32XX Enterprise Services	21,839.96	21,839.96	0.00	0.00	0.00	0.00
33XX Community Services	425,778.99	425,778.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	45,313.86	45,313.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	159,607.10	159,607.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	231,944.34	154,140.59	0.00	77,803.75	0.00	0.00
Totals	38,215,681.98	37,289,998.88	754,904.45	170,778.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	38,215,681.98					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0501 Bozeman Public Schools

0351 Bozeman H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	10,781,021.82	10,781,021.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,464,500.34	1,429,523.83	0.00	34,976.51	0.00	0.00
221X Improvement of Instruction Services	185,052.86	185,052.86	0.00	0.00	0.00	0.00
222X Educational Media Services	321,685.12	321,685.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	551,379.37	551,379.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,082,023.65	1,082,023.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	570,569.33	67,938.81	502,630.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,063,000.52	2,063,000.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	570,782.59	570,782.59	0.00	0.00	0.00	0.00
31XX Food Services	1,998,368.49	1,911,374.67	0.00	86,993.82	0.00	0.00
32XX Enterprise Services	2,162.78	2,162.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	236,607.05	236,607.05	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	709,291.93	709,291.93	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,081.45	0.00	0.00	6,081.45	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,961.00	13,961.00	0.00	0.00	0.00	0.00
Totals	20,556,488.30	19,925,806.00	502,630.52	128,051.78	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	20,556,488.30					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0350 Bozeman Elem	Indirect/Direct	754,904.45 / 37,289,998.88	2.02%		
	LE 0351 Bozeman H S	Indirect/Direct	502,630.52 / 19,925,806.00	2.52%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0350 Bozeman Elem	0.0220	0.0482	0.0488	0.0484	2.02%
	0351 Bozeman H S	0.0276	0.0482	0.0488	0.0484	2.52%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0350 Bozeman Elem	0.0315	0.0543	0.0548	0.0548	
	0351 Bozeman H S	0.0874	0.0543	0.0548	0.0548	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0350 Bozeman Elem	0.0315	0.0543	0.0548	0.0548	
	0351 Bozeman H S	0.0874	0.0543	0.0548	0.0548	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0350 Bozeman Elem	4.10%	
	0351 Bozeman H S	5.25%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0501 Bozeman Public Schools	Your Preliminary Rate by School System (SS) is:	4.68%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0354 Willow Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	386,996.91	386,996.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,872.91	12,872.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,103.29	43,103.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,477.83	7,477.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,295.24	610.80	28,684.44	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	44,852.22	44,852.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	87,871.73	28,698.39	0.00	59,173.34	0.00	0.00
31XX Food Services	48,685.09	48,685.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5.33	5.33	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,107.50	0.00	0.00	7,107.50	0.00	0.00
Totals	668,268.05	573,302.77	28,684.44	66,280.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	668,268.05					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

16 Gallatin 0504 Willow Creek Public Schls

0355 Willow Creek H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	268,832.63	268,832.63	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,314.99	10,314.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,405.19	32,405.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,127.02	11,127.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,850.42	610.80	29,239.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,159.24	82,159.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,010.69	24,184.03	0.00	33,826.66	0.00	0.00
31XX Food Services	21,677.60	21,677.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,715.69	2,715.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,639.01	10,639.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,107.50	0.00	0.00	7,107.50	0.00	0.00
Totals	534,839.98	464,666.20	29,239.62	40,934.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	534,839.98					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0354 Willow Creek Elem	Indirect/Direct	28,684.44 / 573,302.77	5.00%		
	LE 0355 Willow Creek H S	Indirect/Direct	29,239.62 / 464,666.20	6.29%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0354 Willow Creek Elem	0.0701	0.0585	0.0587	0.0600	5.00%
	0355 Willow Creek H S	0.0616	0.0585	0.0587	0.0600	6.29%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0354 Willow Creek Elem	0.0000	0.0000	0.0000	0.0000	
	0355 Willow Creek H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0354 Willow Creek Elem	0.0701	0.0585	0.0587	0.0600	
	0355 Willow Creek H S	0.0616	0.0585	0.0587	0.0600	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0354 Willow Creek Elem	5.65%	
	0355 Willow Creek H S	5.73%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0504 Willow Creek Public Schls	Your Preliminary Rate by School System (SS) is:	5.69%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0506 Springhill Elementary

0357 Springhill Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	132,275.01	132,275.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,461.99	9,461.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,337.67	1,337.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,993.07	0.00	8,993.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,392.49	22,392.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,539.00	0.00	0.00	5,539.00	0.00	0.00
Totals	179,999.23	165,467.16	8,993.07	5,539.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	179,999.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0357 Springhill Elem	Indirect/Direct	8,993.07 / 165,467.16	<u>2016 Calculated Rate</u>	5.43%	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0357 Springhill Elem	0.0000	0.0000	0.0066	0.0138	5.43%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0357 Springhill Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0357 Springhill Elem	0.0000	0.0000	0.0066	0.0138	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0357 Springhill Elem				1.42%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0506 Springhill Elementary	Your Preliminary Rate by School System (SS) is:	1.42%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0508 Cottonwood Elementary

0359 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	139,582.64	139,582.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	161.05	161.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,640.64	0.00	8,640.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,685.76	26,685.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,561.00	0.00	0.00	5,561.00	0.00	0.00
Totals	180,631.09	166,429.45	8,640.64	5,561.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	180,631.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0359 Cottonwood Elem	Indirect/Direct	8,640.64 / 166,429.45	5.19%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0359 Cottonwood Elem	0.0849	0.0271	0.0385	0.0409	5.19%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0359 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0359 Cottonwood Elem	0.0849	0.0271	0.0385	0.0409	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0359 Cottonwood Elem				4.62%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0508 Cottonwood Elementary	Your Preliminary Rate by School System (SS) is:	4.62%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0509 Three Forks Public Schls

0360 Three Forks Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,185,693.51	2,166,972.77	0.00	18,720.74	0.00	0.00
21XX Support Services - Students	1,741.50	1,741.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,371.38	4,371.38	0.00	0.00	0.00	0.00
222X Educational Media Services	59,733.32	59,733.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	135,339.48	135,339.48	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,040.70	169,040.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,678.00	0.00	4,678.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	234,112.11	233,297.11	0.00	815.00	0.00	0.00
27XX Student Transportation Services	96,656.54	96,656.54	0.00	0.00	0.00	0.00
31XX Food Services	258,934.23	258,934.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,502.99	17,502.99	0.00	0.00	0.00	0.00
Totals	3,167,803.76	3,143,590.02	4,678.00	19,535.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,167,803.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

16 Gallatin 0509 Three Forks Public Schls

0361 Three Forks H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,074,562.89	1,063,325.40	0.00	11,237.49	0.00	0.00
21XX Support Services - Students	3,000.00	3,000.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,000.00	2,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	37,967.42	37,967.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,347.30	106,347.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	58,555.97	58,555.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,089.00	0.00	3,089.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,873.17	192,873.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,417.64	73,417.64	0.00	0.00	0.00	0.00
31XX Food Services	4,230.79	4,230.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,969.92	32,969.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,922.84	79,922.84	0.00	0.00	0.00	0.00
Totals	1,668,936.94	1,654,610.45	3,089.00	11,237.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,668,936.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0360 Three Forks Elem		Indirect/Direct	4,678.00 / 3,143,590.02	0.15%		
LE 0361 Three Forks H S		Indirect/Direct	3,089.00 / 1,654,610.45	0.19%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0360 Three Forks Elem	0.0022	0.0020	0.0014	0.0021	0.15%
	0361 Three Forks H S	0.0031	0.0020	0.0014	0.0021	0.19%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0360 Three Forks Elem	0.0000	0.0000	0.0000	0.0000	
	0361 Three Forks H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0360 Three Forks Elem	0.0022	0.0020	0.0014	0.0021	
	0361 Three Forks H S	0.0031	0.0020	0.0014	0.0021	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0360 Three Forks Elem	0.17%	
	0361 Three Forks H S	0.20%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0509 Three Forks Public Schls	0.19%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0510 Pass Creek Elementary

0362 Pass Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	80,811.28	80,811.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,744.36	1,744.36	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,280.86	1,280.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,212.89	0.00	6,212.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,206.90	11,206.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	711.34	711.34	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,192.00	0.00	0.00	8,192.00	0.00	0.00
Totals	110,159.63	95,754.74	6,212.89	8,192.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	110,159.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0362 Pass Creek Elem	Indirect/Direct	6,212.89 / 95,754.74		6.49%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0362 Pass Creek Elem	0.0611	0.0566	0.0570	0.0611	6.49%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0362 Pass Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0362 Pass Creek Elem	0.0611	0.0566	0.0570	0.0611	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0362 Pass Creek Elem				5.71%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0510 Pass Creek Elementary	Your Preliminary Rate by School System (SS) is:	5.71%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0511 Monforton Elementary

0363 Monforton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,838,882.41	1,714,008.07	0.00	124,874.34	0.00	0.00
21XX Support Services - Students	61,313.08	61,313.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,452.00	22,452.00	0.00	0.00	0.00	0.00
222X Educational Media Services	70,309.24	70,309.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,402.73	40,402.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	198,827.97	198,827.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,235.25	18,705.10	59,530.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	208,589.10	208,589.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,157.44	104,157.44	0.00	22,000.00	0.00	0.00
31XX Food Services	135,710.39	135,710.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,179.59	12,179.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,656.00	0.00	0.00	9,656.00	0.00	0.00
Totals	2,802,715.20	2,586,654.71	59,530.15	156,530.34	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,802,715.20					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0363 Monforton Elem	Indirect/Direct	59,530.15 / 2,586,654.71		2.30%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0363 Monforton Elem	0.0320	0.0313	0.0307	0.0302	2.30%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0363 Monforton Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0363 Monforton Elem	0.0320	0.0313	0.0307	0.0302	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0363 Monforton Elem				2.80%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0511 Monforton Elementary	Your Preliminary Rate by School System (SS) is:	2.80%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

16 Gallatin 0512 Gallatin Gateway Elem

0364 Gallatin Gateway Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	955,071.49	955,071.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	61,412.52	61,412.52	0.00	0.00	0.00	0.00
222X Educational Media Services	55,878.60	55,878.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,962.63	84,962.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,483.88	71,483.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,924.84	16,685.76	80,239.08	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,550.82	140,550.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	101,293.05	101,293.05	0.00	0.00	0.00	0.00
31XX Food Services	89,796.71	89,796.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,780.54	9,780.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,308.00	0.00	0.00	6,308.00	0.00	0.00
Totals	1,673,463.08	1,586,916.00	80,239.08	6,308.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,673,463.08					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0364 Gallatin Gateway Elem	Indirect/Direct	80,239.08 / 1,586,916.00		5.06%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0364 Gallatin Gateway Elem	0.0537	0.0498	0.0501	0.0498	5.06%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0364 Gallatin Gateway Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0364 Gallatin Gateway Elem	0.0537	0.0498	0.0501	0.0498	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0364 Gallatin Gateway Elem				4.83%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0512 Gallatin Gateway Elem	Your Preliminary Rate by School System (SS) is:	4.83%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0514 Anderson Elementary

0366 Anderson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,458,624.49	1,458,624.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,152.30	40,152.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,418.60	21,418.60	0.00	0.00	0.00	0.00
222X Educational Media Services	51,705.63	51,705.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,271.59	11,271.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	195,333.17	195,333.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,132.61	0.00	93,132.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	132,489.72	132,489.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,109.12	41,109.12	0.00	0.00	0.00	0.00
31XX Food Services	118,313.59	118,313.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,710.88	9,710.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,492.23	1,492.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	54,000.81	0.00	0.00	54,000.81	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,331.00	0.00	0.00	7,331.00	0.00	0.00
Totals	2,236,085.74	2,081,621.32	93,132.61	61,331.81	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,236,085.74					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0366 Anderson Elem	Indirect/Direct	93,132.61 / 2,081,621.32	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.47%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0366 Anderson Elem	0.0446	0.0445	0.0448	0.0435	4.47%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0366 Anderson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0366 Anderson Elem	0.0446	0.0445	0.0448	0.0435	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0366 Anderson Elem				4.22%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0514 Anderson Elementary	Your Preliminary Rate by School System (SS) is:	4.22%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0515 LaMotte Elementary

0367 LaMotte Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	408,148.95	408,148.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,524.92	12,524.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	849.63	849.63	0.00	0.00	0.00	0.00
222X Educational Media Services	9,709.08	9,709.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,255.08	9,255.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,177.56	129,177.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,604.19	964.41	19,639.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,435.14	57,435.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	11,301.31	11,301.31	0.00	0.00	0.00	0.00
31XX Food Services	9,507.50	9,507.50	0.00	0.00	0.00	0.00
33XX Community Services	9,384.76	9,384.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	888.01	888.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,241.00	0.00	0.00	14,241.00	0.00	0.00
Totals	693,027.13	659,146.35	19,639.78	14,241.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	693,027.13					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0367 LaMotte Elem	Indirect/Direct	19,639.78 / 659,146.35	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.98%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0367 LaMotte Elem	0.0372	0.0519	0.0431	0.0401	2.98%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0367 LaMotte Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0367 LaMotte Elem	0.0372	0.0519	0.0431	0.0401	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0367 LaMotte Elem				3.84%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0515 LaMotte Elementary		3.84%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0516 Belgrade Public Schools

0368 Belgrade Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	10,777,388.19	10,777,388.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,384,115.05	1,384,115.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	44,863.16	44,863.16	0.00	0.00	0.00	0.00
222X Educational Media Services	946,104.62	946,104.62	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,961.97	111,961.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,180,578.89	1,180,578.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	716,157.67	63,013.26	597,064.41	56,080.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,959,285.49	1,887,680.99	0.00	71,604.50	0.00	0.00
27XX Student Transportation Services	895,402.73	880,381.35	0.00	15,021.38	0.00	0.00
31XX Food Services	973,451.62	973,451.62	0.00	0.00	0.00	0.00
32XX Enterprise Services	411.54	411.54	0.00	0.00	0.00	0.00
33XX Community Services	20,210.45	20,210.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,024.27	7,024.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	118,690.54	118,690.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	187,679.35	0.00	0.00	187,679.35	0.00	0.00
Totals	19,323,325.54	18,395,875.90	597,064.41	330,385.23	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	19,323,325.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0516 Belgrade Public Schools

0369 Belgrade H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,285,918.77	4,285,918.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	411,452.95	411,452.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25,213.19	25,213.19	0.00	0.00	0.00	0.00
222X Educational Media Services	413,469.92	413,469.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,604.52	82,604.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	640,633.83	640,633.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	398,748.79	63,013.24	335,735.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,134,825.03	1,041,487.53	0.00	93,337.50	0.00	0.00
27XX Student Transportation Services	364,353.16	357,915.42	0.00	6,437.74	0.00	0.00
31XX Food Services	214,472.55	214,472.55	0.00	0.00	0.00	0.00
32XX Enterprise Services	7,345.10	7,345.10	0.00	0.00	0.00	0.00
33XX Community Services	355.23	355.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	86,987.32	86,987.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	298,267.65	298,267.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,400.82	0.00	0.00	50,400.82	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,557.58	0.00	0.00	4,557.58	0.00	0.00
Totals	8,419,606.41	7,929,137.22	335,735.55	154,733.64	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,419,606.41					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0368 Belgrade Elem	Indirect/Direct	597,064.41 / 18,395,875.90	3.25%		
	LE 0369 Belgrade H S	Indirect/Direct	335,735.55 / 7,929,137.22	4.23%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0368 Belgrade Elem	0.0296	0.0327	0.0320	0.0307	3.25%
	0369 Belgrade H S	0.0364	0.0327	0.0320	0.0307	4.23%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0368 Belgrade Elem	0.0000	0.0000	0.0000	0.0000	
	0369 Belgrade H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0368 Belgrade Elem	0.0296	0.0327	0.0320	0.0307	
	0369 Belgrade H S	0.0364	0.0327	0.0320	0.0307	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0368 Belgrade Elem	2.99%	
	0369 Belgrade H S	3.31%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0516 Belgrade Public Schools	Your Preliminary Rate by School System (SS) is:	3.15%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0517 Malmborg Elementary

0370 Malmborg Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	123,119.52	115,668.52	0.00	7,451.00	0.00	0.00
21XX Support Services - Students	572.43	572.43	0.00	0.00	0.00	0.00
222X Educational Media Services	537.58	537.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,204.24	3,204.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,004.06	0.00	6,004.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,435.52	21,435.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	243.40	243.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,563.40	0.00	0.00	5,563.40	0.00	0.00
Totals	160,680.15	141,661.69	6,004.06	13,014.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	160,680.15					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0370 Malmborg Elem	Indirect/Direct	6,004.06 / 141,661.69	4.24%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0370 Malmborg Elem	0.0706	0.0591	0.0591	0.0604	4.24%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0370 Malmborg Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0370 Malmborg Elem	0.0706	0.0591	0.0591	0.0604	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0370 Malmborg Elem				5.54%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0517 Malmborg Elementary	Your Preliminary Rate by School System (SS) is:	5.54%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0520 West Yellowstone K-12 Schls

0374 West Yellowstone K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,544,657.07	1,526,748.55	0.00	17,908.52	0.00	0.00
21XX Support Services - Students	53,730.96	53,730.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,981.26	26,981.26	0.00	0.00	0.00	0.00
222X Educational Media Services	42,026.63	42,026.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	234,792.88	231,585.88	0.00	3,207.00	0.00	0.00
24XX Support Services - School Administration	40,891.90	40,891.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,789.25	0.00	83,794.25	15,995.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	240,917.83	240,917.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	199,056.03	199,056.03	0.00	0.00	0.00	0.00
31XX Food Services	106,170.65	106,170.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,290.77	34,290.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,187.21	56,187.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,880.00	0.00	0.00	5,880.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,384.00	0.00	0.00	8,384.00	0.00	0.00
9999 Undistributed	29,224.07	29,224.07	0.00	0.00	0.00	0.00
Totals	2,722,980.51	2,587,811.74	83,794.25	51,374.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,722,980.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0374 West Yellowstone K-12	Indirect/Direct	83,794.25 / 2,587,811.74		3.24%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0374 West Yellowstone K-12	0.0203	0.0196	0.0202	0.0217	3.24%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0374 West Yellowstone K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0374 West Yellowstone K-12	0.0203	0.0196	0.0202	0.0217	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0374 West Yellowstone K-12				2.17%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0520 West Yellowstone K-12 Schls	Your Preliminary Rate by School System (SS) is:	2.17%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0521 Big Sky K-12 Schools

1239 Big Sky School K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,837,074.98	1,800,274.98	0.00	36,800.00	0.00	0.00
21XX Support Services - Students	74,921.79	74,921.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	58,080.12	58,080.12	0.00	0.00	0.00	0.00
222X Educational Media Services	100,477.63	100,477.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	220,480.09	220,480.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	413.90	413.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,139.99	0.00	89,836.99	11,303.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	343,076.02	337,311.59	0.00	5,764.43	0.00	0.00
27XX Student Transportation Services	323,312.63	201,314.94	0.00	121,997.69	0.00	0.00
31XX Food Services	102,763.10	102,763.10	0.00	0.00	0.00	0.00
33XX Community Services	67,428.94	67,428.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	529.94	529.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,761.65	51,761.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,415.00	249.00	0.00	8,166.00	0.00	0.00
Totals	3,289,875.78	3,016,007.67	89,836.99	184,031.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,289,875.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1239 Big Sky School K-12	Indirect/Direct	89,836.99 / 3,016,007.67	2.98%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1239 Big Sky School K-12	0.0297	0.0265	0.0291	0.0288	2.98%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1239 Big Sky School K-12	0.0000	0.0265	0.0291	0.0288	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1239 Big Sky School K-12	0.0297	0.0265	0.0291	0.0288	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	1239 Big Sky School K-12			2.73%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0521 Big Sky K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.73%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

16 Gallatin 0522 Amsterdam Elementary

0376 Amsterdam Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	719,104.12	719,104.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	17,020.65	17,020.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,236.00	2,236.00	0.00	0.00	0.00	0.00
222X Educational Media Services	23,471.22	23,471.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,686.28	5,686.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,399.39	119,399.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,191.91	0.00	23,191.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,007.26	89,007.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,267.59	83,267.59	0.00	0.00	0.00	0.00
31XX Food Services	26,342.13	26,342.13	0.00	0.00	0.00	0.00
33XX Community Services	10,000.00	10,000.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	71,926.42	0.00	0.00	71,926.42	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,715.00	0.00	0.00	18,715.00	0.00	0.00
Totals	1,209,367.97	1,095,534.64	23,191.91	90,641.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,209,367.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0376 Amsterdam Elem	Indirect/Direct	23,191.91 / 1,095,534.64	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.12%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0376 Amsterdam Elem	0.0247	0.0280	0.0281	0.0269	2.12%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0376 Amsterdam Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0376 Amsterdam Elem	0.0247	0.0280	0.0281	0.0269	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0376 Amsterdam Elem				2.45%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0522 Amsterdam Elementary	Your Preliminary Rate by School System (SS) is:	2.45%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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